GST Registration in India 2026

The Only Complete Guide You Need — Process · Documents · Fees · Rules · FAQs

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 What's Covered: GST basics · Who must register · Latest 2026 threshold limits · Document checklist · Step-by-step online process · GSTIN explained · Types of registration · Benefits · Fees · Post-registration compliance · Penalty rules · FAQs & Expert Tips

Introduction: Why GST Registration Matters in 2026

Goods and Services Tax (GST) is one of the most significant tax reforms in India's post-independence history. Launched on July 1, 2017, it replaced a complex web of 17 central and state-level indirect taxes — including excise duty, service tax, VAT, CST, octroi, and entry tax — with a single, unified tax framework. Almost nine years later, in 2026, GST has become the backbone of India's formal economy.

As of January 2026, India has over 1.46 crore active GST-registered businesses, and this number grows every month. If you run a business — whether it is a small kirana store, a freelance consultancy, a manufacturing unit, an e-commerce seller, or a multi-crore enterprise — understanding GST registration is not optional. It is the foundation on which your entire tax and compliance structure rests.

This guide covers everything you need to know about GST Registration in India in 2026: what it is, who needs it, how to apply, what documents you need, how to use your GSTIN, and what happens if you don't register. Let's start from the very beginning.

Section 1: What Is GST? A Quick Refresher for 2026

GST stands for Goods and Services Tax. It is an indirect, destination-based, multi-stage tax that is levied on the supply of goods and services across India. The word "destination-based" means tax is collected at the point of consumption, not production. "Multi-stage" means it is applied at every stage of the supply chain, but the net tax paid is only on the value added at each stage — thanks to the Input Tax Credit (ITC) mechanism.

India follows a dual GST model, meaning both the Central Government and the State Governments share the tax revenue. Here is how it works in practice:

Tax Component	Collected By / When It Applies
CGST (Central GST)	Collected by Central Government on intra-state (within one state) transactions
SGST (State GST)	Collected by State Government on intra-state transactions
IGST (Integrated GST)	Collected by Central Government on inter-state (across states) or import transactions
UTGST (Union Territory GST)	Applies to transactions within Union Territories without a legislature

GST applies to four broad rate slabs: 0%, 5%, 12%, 18%, and 28%. Essential commodities like fresh vegetables, milk, and eggs attract 0% GST, while luxury and sin goods (like tobacco and high-end vehicles) attract 28% along with an additional cess.

 2026 Update: The GST Council has been working on rate rationalisation since 2024. Several items previously in the 12% and 18% slabs have been reviewed, and the government continues to push for a simpler 3-slab structure. Always verify the current GST rate for your specific product or service before filing.

Section 2: What Is GST Registration?

GST Registration is the process by which a business or individual formally enrolls under the GST framework by submitting an application to the government. Upon successful registration, the taxpayer is assigned a unique 15-digit identification code called the GSTIN (Goods and Services Tax Identification Number).

Once registered, the business is legally authorized to collect GST from customers, file GST returns, claim Input Tax Credit on purchases, and engage in inter-state

trade without restriction. GST Registration is not just a formality — it is the legal identity of your business in the eyes of India's tax administration.

Think of GST Registration the way you would think of a PAN card — except it is specifically for your business's tax obligations under the indirect tax regime. Without it, you cannot legally charge GST on invoices, you cannot claim back the GST you've paid on raw materials, and you risk heavy penalties from the authorities.

Section 3: Who Needs GST Registration? (Updated 2026 Rules)

This is perhaps the most important question for any business owner. The answer depends on two things: your annual turnover and the nature of your business activities.

3.1 Turnover-Based Threshold (2026 Current Limits)

The Government of India has set specific annual turnover thresholds above which GST Registration becomes mandatory. If your turnover crosses any of these limits, you must apply for GST Registration within 30 days.

Business Type	Normal States Limit	Special Category States Limit
Goods Supply (Trading/Manufacturing)	₹40 Lakhs per year	₹20 Lakhs per year
Service Provider	₹20 Lakhs per year	₹10 Lakhs per year
Both Goods & Services (Mixed)	₹20 Lakhs per year	₹10 Lakhs per year
E-commerce Seller (Any Platform)	No threshold — Register immediately	No threshold — Register immediately
Inter-State Supplier	No threshold — Register immediately	No threshold — Register immediately

Special Category States include: Mizoram, Tripura, Manipur, Meghalaya, Nagaland, Arunachal Pradesh, Sikkim, Jammu & Kashmir, Uttarakhand, and Himachal Pradesh. These states have lower thresholds due to their smaller economic size.

⚠ 2026 Clarification: The ₹40 lakh threshold applies ONLY to businesses that exclusively supply goods within the state. If you supply even a single rupee worth of services, the ₹20 lakh threshold applies. Many businesses are unaware of this and face penalties later.

3.2 Mandatory Registration Regardless of Turnover

Certain categories of businesses are required to register for GST regardless of their turnover. If you fall into any of the following categories, register immediately — no turnover check is needed:

- ✔ E-commerce operators and sellers on platforms like Amazon, Flipkart, Meesho, Myntra, Nykaa, Ajio, or any other online marketplace
- ✔ Businesses making inter-state supply of goods or services (selling to buyers in another state)
- ✔ Casual Taxable Persons — businesses that operate temporarily in a state where they do not have a fixed place of business
- ✔ Non-Resident Taxable Persons — foreign individuals or companies providing taxable services in India
- ✔ Persons who are required to pay tax under the Reverse Charge Mechanism (RCM)
- ✔ Input Service Distributors (ISD) — businesses that receive tax invoices at a central location and distribute ITC to branches
- ✔ Tax Deductors at Source (TDS) — government entities, local authorities, and certain specified entities
- ✔ Tax Collectors at Source (TCS) — e-commerce operators collecting tax on behalf of sellers
- ✔ Persons supplying Online Information and Database Access or Retrieval (OIDAR) services from outside India to non-registered persons in India
- ✔ Agents supplying goods/services on behalf of a registered principal
- ✔ Any business notified by the Central or State Government

3.3 Voluntary GST Registration

Even if your turnover is below the threshold, you can voluntarily register for GST. This is often a smart business decision because: large corporate buyers typically refuse to deal with unregistered vendors; voluntary registration allows you to claim Input Tax Credit on your purchases; it boosts your business's credibility and market reach; and it is mandatory for participation in government tenders and procurement.

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Section 4: Documents Required for GST Registration (2026 Checklist)

One of the most common reasons GST applications get rejected or delayed is incorrect or incomplete documentation. Here is the complete, category-wise document checklist updated for 2026.

4.1 Sole Proprietorship / Individual

- ✔ PAN Card of the proprietor (mandatory)
- ✔ Aadhaar Card of the proprietor (for OTP-based Aadhaar authentication — fastest approval path)
- ✔ Passport-size photograph of the proprietor
- ✔ Bank account proof: Cancelled cheque with name, account number, and IFSC printed on it, OR bank statement (latest 3 months), OR a passbook copy with bank stamp and account details
- ✔ Business place address proof:
- ✔ Own property: Latest electricity bill / property tax receipt / Municipal Khata copy
- ✔ Rented property: Rent Agreement + NOC (No Objection Certificate) from landlord
- ✔ Shared/co-working space: Consent Letter from owner + owner's address proof
- ✔ Mobile number linked to Aadhaar (required for OTP authentication)
- ✔ Active email ID

4.2 Partnership Firm

- ✔ PAN Card of the Partnership Firm
- ✔ PAN Cards and Aadhaar Cards of all Partners
- ✔ Partnership Deed (registered or unregistered)
- ✔ Photographs of all Partners
- ✔ Authorisation Letter for the designated authorised signatory
- ✔ Bank account proof (in the firm's name)
- ✔ Business address proof

4.3 Private Limited Company / LLP

- ✔ PAN Card of the Company/LLP
- ✔ Certificate of Incorporation (COI) issued by the Ministry of Corporate Affairs (MCA)
- ✔ Memorandum of Association (MoA) and Articles of Association (AoA) for Private Limited; LLP Agreement for LLP

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- ✔ Board Resolution / Letter of Authorisation appointing the Authorised Signatory
- ✔ PAN Cards and Aadhaar Cards of all Directors/Designated Partners
- ✔ Photograph of the Authorised Signatory
- ✔ Digital Signature Certificate (DSC) of the Authorised Signatory — Class 3 DSC required
- ✔ Bank account proof (Current Account in company/LLP name)
- ✔ Registered Office address proof

4.4 Documents Format & Size Requirements (2026 Portal Specs)

Document	Accepted Format & Maximum Size
PAN Card	JPEG, PDF — Maximum 100 KB
Aadhaar Card	JPEG, PDF — Maximum 100 KB
Photograph	JPEG only — Maximum 100 KB, white background preferred
Address Proof	JPEG, PDF — Maximum 1 MB
Bank Statement / Cheque	JPEG, PDF — Maximum 1 MB
Incorporation Certificate	JPEG, PDF — Maximum 1 MB
Authorization Documents	JPEG, PDF — Maximum 1 MB

 Pro Tip: Compress your documents before uploading using free tools like ilovepdf.com or smallpdf.com. Make sure all text in documents is clearly legible after compression. Blurry or unreadable documents are a major cause of rejection.

Section 5: How to Apply for GST Registration Online — Step-by-Step (2026)

The entire GST Registration process happens online through the official GST Common Portal at www.gst.gov.in. There is no need to visit any government office. Here is a detailed walkthrough of the complete process.

Step 1 — Access the GST Portal

Go to www.gst.gov.in. Click on 'Services' in the top navigation menu, then select 'Registration', and finally click 'New Registration'. This will open the registration form.

Step 2 — Fill Part A of the Form (Generate TRN)

Part A is a short form that captures basic details to verify your identity. You will need to fill in: the type of taxpayer (Taxpayer, Tax Deductor, Tax Collector, etc.), the legal name of your business exactly as it appears on your PAN, the state and district of your principal place of business, your PAN number, a valid email address, and a mobile number. After submission, you will receive separate OTPs on both your email and mobile number. Enter both OTPs to verify. On successful verification, a Temporary Reference Number (TRN) will be generated and sent to you. This TRN is valid for 15 days.

Step 3 — Log In with TRN and Complete Part B

Go back to the GST Portal, click 'New Registration' again, select 'Temporary Reference Number (TRN)', enter your TRN and captcha, and verify with the OTP. This takes you to Part B, which is the main registration form. Part B has 10 tabs that you need to fill out carefully:

1. Business Details — Trade name, Nature of business, Reason for registration, commencement date
2. Promoter/Partners — Details of all proprietors, partners, directors, or trustees with PAN, Aadhaar, and other info
3. Authorised Signatory — The person responsible for signing returns and correspondence
4. Authorised Representative — Optional; a CA, CS, or advocate who can act on your behalf
5. Principal Place of Business — Full address, nature of premises (own/rented/shared), contact details, and address proof upload
6. Additional Place of Business — If you have warehouses, branches, or other locations
7. Goods and Services — HSN (Harmonized System of Nomenclature) codes for goods and SAC (Service Accounting Codes) for services
8. Bank Accounts — Account number, IFSC code, type of account; upload cancelled cheque or bank statement
9. State Specific Information — Varies by state; typically professional tax details
10. Verification — Final review before submission

Step 4 — Upload All Required Documents

In the relevant tabs, upload all the documents mentioned in Section 4 of this guide. Double-check file sizes and formats before uploading. Incomplete uploads are one of the most common causes of rejection.

Step 5 — Submit the Application with Digital Signature

Once all tabs are filled and documents uploaded, proceed to verification. For Proprietors and Partnership firms, you can use EVC (Electronic Verification Code) — this involves receiving an OTP on the Aadhaar-linked mobile number and entering it to e-sign the application. For Private Limited Companies and LLPs, a Digital Signature Certificate (DSC) is mandatory. You will need a USB DSC dongle to sign digitally.

Step 6 — Receive ARN (Application Reference Number)

On successful submission, an ARN (Application Reference Number) is generated immediately and sent to your registered email and mobile. The ARN has 15 characters. You can use it to track your application status on the GST Portal under 'Track Application Status'.

Step 7 — Tax Officer Review and GSTIN Issuance

Your application is now in the queue for review by a GST Tax Officer. If the officer finds the application complete and documents in order, the GSTIN and GST Registration Certificate (Form GST REG-06) are issued digitally, typically within 2 to 7 working days. The certificate is available on the GST Portal and is also emailed to you. If the officer has queries, you will receive a notice in Form GST REG-03. Respond within 7 working days in Form GST REG-04.

> 2026 Fast-Track Option: If you opt for Aadhaar Authentication during Part B filling, the system automatically compares your biometric data and can issue the GSTIN on the same day or within 24 hours — without waiting for officer review. This is the fastest path to getting your GST Number.

Section 6: Understanding Your GSTIN — The 15-Digit Code Explained

Once registered, you receive a GSTIN — your business's unique identity in the GST ecosystem. Every GSTIN follows a specific 15-character structure that encodes key information about your business and location.

Position in GSTIN	What It Represents

1st and 2nd digits	State Code — identifies the state of registration (e.g., 07 = Delhi, 27 = Maharashtra, 09 = Uttar Pradesh, 29 = Karnataka)
3rd to 12th digits (10 chars)	PAN Number of the business entity or individual
13th digit	Entity Number — how many registrations this PAN has in the same state (starts from 1)
14th digit	Always the letter 'Z' — reserved by default
15th digit	Check digit — an alphanumeric character calculated for verification

Example: 27AABCS1429B1ZC — this GSTIN belongs to Maharashtra (27), has PAN AABCS1429B, is the first registration in Maharashtra (1), followed by default Z, and ends with checksum C.

How to Verify a GSTIN

Never trust a GSTIN shared verbally. Always verify it independently before doing business with a vendor, especially for claiming ITC. You can verify any GSTIN at: www.gst.gov.in → Search Taxpayer → Search by GSTIN/UIN. Enter the 15-digit GSTIN and the portal will display the legal name, state, registration status, and business type. This takes 10 seconds and can save you from fraudulent ITC claims worth lakhs.

Section 7: Types of GST Registration in India

Not all businesses register under the same category. The type of GST Registration you need depends on the nature, scale, and structure of your business.

7.1 Regular Taxpayer Registration

This is the most common type and applies to most businesses. Regular taxpayers file monthly or quarterly GST returns, are eligible to claim Input Tax Credit on all eligible purchases, and can make inter-state supplies without restrictions. If your turnover crosses the threshold or you operate in a mandatory registration category, this is the type you will get by default.

7.2 Composition Scheme Registration

Designed specifically for small businesses with an annual aggregate turnover of up to ₹1.5 crore (₹75 lakhs for service providers). Under this scheme, the business pays GST at a flat rate based on turnover — no complex input-output calculations needed. The rates are: Manufacturers and Traders: 1% of turnover (0.5% CGST + 0.5% SGST); Restaurants (not serving alcohol): 5%; Other Service Providers: 6%. The key limitation: no ITC can be claimed, and the business cannot make inter-state sales.

> ⚠ From 2019 onwards, service providers were also allowed under the Composition Scheme through the QRMP (Quarterly Return Monthly Payment) system. However, composition taxpayers cannot issue a regular tax invoice — they issue a Bill of Supply instead.

7.3 Casual Taxable Person

If you participate in a trade fair, seasonal exhibition, or any temporary business activity in a state where you do not have a fixed business establishment, you register as a Casual Taxable Person. This registration is valid for 90 days (extendable). You must pay an advance tax deposit equal to the estimated GST liability before registration is granted.

7.4 Non-Resident Taxable Person

Foreign businesses and individuals who provide taxable goods or services in India but have no fixed place of business here must register as Non-Resident Taxable Persons. Like Casual Taxable Persons, they must pay advance tax and the registration lasts 90 days.

7.5 Input Service Distributor (ISD)

Large businesses with multiple branches often receive all their invoices for services (like software, consulting, insurance) at the head office. The head office registers as an ISD and distributes the ITC from those invoices to its branches in proportion to their turnover.

7.6 TDS and TCS Registrations

Government departments, public sector undertakings, and other notified entities must register as TDS deductors and deduct 2% GST on payments to suppliers

exceeding ₹2.5 lakh. E-commerce operators who collect payment on behalf of sellers must register as TCS collectors and collect 1% at source.

Section 8: Top 8 Benefits of GST Registration for Your Business

Benefit 1 — Input Tax Credit (ITC): Your Biggest Financial Advantage

ITC is the mechanism that prevents cascading (tax on tax). When you are GST-registered, you can claim credit for every rupee of GST you have paid on your business purchases, and use that credit to reduce your GST liability on sales. The result: you only pay GST on the value you have added, not on the full value of the output.

Real-world example: You buy raw materials worth ₹5,00,000 and pay 18% GST = ₹90,000. You sell finished goods worth ₹8,00,000 and collect 18% GST = ₹1,44,000. Your actual GST payment to the government: ₹1,44,000 − ₹90,000 = ₹54,000. Without ITC, you would pay the full ₹1,44,000. ITC saves you ₹90,000.

Benefit 2 — Legally Authorised Business Credibility

A GSTIN on your invoices signals to customers, suppliers, and banks that your business is legitimate, compliant, and serious. Most large corporations, PSUs, and listed companies have a strict policy of only dealing with GST-registered vendors. Without registration, you are invisible to an enormous segment of the market.

Benefit 3 — Pan-India Trade Without Restrictions

Without GST Registration, you cannot legally sell goods or services to businesses in other states. GST Registration removes all state-border barriers, allowing you to compete and grow in every corner of the country.

Benefit 4 — E-Commerce Eligibility

If you want to sell on Amazon, Flipkart, Meesho, Myntra, Nykaa, or any other online marketplace, you need a GSTIN. No GSTIN = no seller account. Period. This is non-negotiable, regardless of your monthly sales volume.

Benefit 5 — Access to Government Schemes and Tenders

Most government procurement portals, including GeM (Government e-Marketplace), require GST Registration. MSME benefits, startup schemes, and export incentives are also tied to being a GST-compliant business.

Benefit 6 — Export Benefits and Zero-Rating

Exports are zero-rated under GST, meaning you don't pay GST on exported goods and services. Additionally, you can claim a refund of all the input taxes paid on inputs used in manufacturing export goods. This is a powerful financial benefit for exporters.

Benefit 7 — Formal Banking and Loan Eligibility

Banks increasingly look at GST return history as proof of business income while evaluating loan and overdraft applications. A healthy GST filing track record can help you secure better credit terms and higher loan amounts compared to unregistered businesses.

Benefit 8 — Better Business Planning with Data

The GST portal maintains a detailed record of your sales and purchase data, which is incredibly useful for business analytics, reconciling accounts, identifying discrepancies, and planning your tax cash flow in advance.

Section 9: GST Registration Fees in 2026

One of the most common misconceptions is that the government charges a fee for GST Registration. Let's clear this up with a comprehensive fee comparison.

Fee Type	Amount (2026)
Government of India Portal Fee	₹0.00 — Completely FREE
LegalDev Professional Service Fee	₹101 (All-Inclusive — Document Review + Filing + GSTIN Delivery)
Typical CA Firm in Tier-1 City	₹500 – ₹2,500 depending on complexity
Other Online Portals (ClearTax, IndiaFilings etc.)	₹299 – ₹1,499
Chartered Accountant (Standalone Filing)	₹800 – ₹3,000

Time Cost of Self-Filing	3-5 hours of your time + risk of errors

While self-filing is possible, the risk of making an error — entering a wrong HSN code, uploading a mismatched document, or selecting the wrong business constitution — can cost significantly more to fix later. Professional assistance at ₹101 from LegalDev is typically the smart, cost-effective choice for most small and medium business owners.

Section 10: Post-Registration Compliance — What You Must Do After Getting Your GSTIN

Getting your GSTIN is just the beginning. GST compliance is an ongoing obligation. Here is everything you need to do after you receive your GST Registration Certificate.

10.1 Activate Your GST Portal Login

Log in to www.gst.gov.in with your credentials. Set up your security questions and password. Bookmark the portal — you will be visiting it regularly.

10.2 Start Issuing GST-Compliant Tax Invoices

Every sale must be documented with a proper GST Tax Invoice that includes your GSTIN, the buyer's GSTIN (if they are registered), invoice number, date, HSN/SAC code for each item, quantity, unit price, applicable GST rate, CGST/SGST/IGST amounts, and total invoice value. Using accounting software (like Tally, Zoho Books, or QuickBooks) makes this much easier.

10.3 File Your GST Returns on Time

This is the most critical ongoing obligation. The returns you need to file depend on your registration type and turnover:

Return Form	What It Reports / Due Date
GSTR-1 (Monthly)	All outward supplies (sales) — Due by 11th of the following month

GSTR-1 (Quarterly — QRMP)	For turnover up to ₹5 crore — Due by 13th of the month after the quarter
GSTR-3B (Monthly Summary)	Net tax liability summary — Due by 20th of the following month
GSTR-9 (Annual Return)	Comprehensive annual return — Due by December 31st of the following FY
GSTR-9C (Reconciliation)	For businesses with turnover > ₹5 crore — Due with GSTR-9
GSTR-4 (Composition)	Annual return for Composition Taxpayers — Due April 30th
GSTR-7 (TDS)	TDS deductors — Due by 10th of the following month
GSTR-8 (TCS)	E-commerce operators — Due by 10th of the following month

10.4 Understand and Claim Input Tax Credit Correctly

ITC is auto-populated in your GSTR-2B every month based on invoices uploaded by your suppliers in their GSTR-1. Reconcile your purchase register with GSTR-2B monthly. Claim only eligible ITC — certain items like personal expenses, food, clubs, and employee benefits are blocked credits under Section 17(5) of the CGST Act and cannot be claimed even if you have a valid tax invoice.

10.5 Generate E-Way Bills for Goods Movement

If you are transporting goods valued at ₹50,000 or more, you must generate an E-Way Bill on the EWB Portal (ewaybillgst.gov.in) before the movement begins. Failure to have a valid E-Way Bill during transit can result in goods being seized and penalties of 100% of the tax amount or ₹10,000 — whichever is higher.

10.6 Check if LUT (Letter of Undertaking) Is Needed

If you are exporting goods or services without payment of IGST (zero-rated exports), you need to file a Letter of Undertaking (LUT) on the GST Portal at the start of each financial year. Without it, you will have to pay IGST on exports and claim a refund later, which ties up your working capital.

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Section 11: Penalties for Not Registering Under GST (2026)

Many business owners delay GST Registration thinking they will do it "when needed." This is a costly mistake. The penalties are severe, and ignorance of the law is not accepted as a valid defence.

Offence	Penalty Under GST Law
Failure to register (genuine oversight)	₹10,000 or 10% of the tax due — whichever is higher
Failure to register (with fraud or wilful evasion)	₹10,000 or 100% of the tax due — whichever is higher
Collecting GST without remitting to government	Full tax amount + 18% annual interest + 100% penalty
Issuing invoice without being registered	100% of tax involved or ₹10,000 — whichever is higher
Late filing of GST Returns	₹25/day CGST + ₹25/day SGST = ₹50/day; Maximum ₹5,000 per return
Late filing of NIL Returns	₹10/day CGST + ₹10/day SGST = ₹20/day; Maximum ₹2,000
Non-payment or short payment of tax	10% of tax amount or ₹10,000 — whichever is higher, plus 18% interest
E-Way Bill violation (goods seized during transit)	100% of the tax amount or ₹10,000 — whichever is higher

 IMPORTANT: In cases of deliberate tax evasion exceeding ₹5 crore, GST law also provides for criminal prosecution with imprisonment of up to 5 years. The GST Council has intensified enforcement activities in 2025-26, with a focus on fake invoice fraud and unregistered businesses.

Section 12: Common GST Registration Mistakes and How to Avoid Them

Based on years of helping thousands of businesses through the registration process, here are the most frequent mistakes and their solutions.

Mistake 1: Name Mismatch with PAN

The Legal Name on your GST application must exactly match the name on your PAN Card — character by character, including spaces. If your PAN says 'Ramesh

Kumar Singh' but you type 'Ramesh K. Singh', the application will be rejected. Solution: Cross-check your PAN details at www.incometax.gov.in before starting.

Mistake 2: Wrong Business Constitution

Selecting 'Proprietorship' instead of 'Partnership Firm' or vice versa leads to problems with returns and ITC. Once selected, the business constitution cannot be easily changed. Solution: Verify your exact business type before applying.

Mistake 3: Incorrect HSN/SAC Code Selection

HSN Codes (for goods) and SAC Codes (for services) determine the applicable GST rate. A wrong code means wrong tax rates on your invoices. Solution: Use the HSN/SAC search tool available on the GST Portal under 'Search HSN Code'. For accuracy, consult a CA.

Mistake 4: Mismatch in Address Proof

The address you enter in the portal must exactly match the address on your electricity bill, rent agreement, or property document — including pin code. Solution: Copy the address directly from your proof document into the portal.

Mistake 5: Using Residential Address When Not Permitted

While proprietors can register their home as the principal place of business, some states require additional documents (like a utility bill and a self-declaration). Ensure your address proof is in your name or you have the owner's NOC.

Mistake 6: Ignoring Aadhaar Authentication

Skipping Aadhaar authentication means your application goes through the longer officer-review route (7–10 days) instead of the fast-track route (1 day). Solution: Always opt for Aadhaar authentication if your number is linked to your mobile.

Mistake 7: Not Declaring All Business Locations

If you have warehouses or godowns in addition to your main shop/office, each location must be declared in the 'Additional Place of Business' section. Operating from an undeclared location is a compliance violation.

Section 13: GST Registration for Specific Business Types (2026 Guide)

13.1 GST Registration for Freelancers and Consultants

If you are a freelancer, independent consultant, or self-employed professional — whether you do digital marketing, graphic design, IT consulting, content writing, legal services, or any other freelance service — you are a service provider and the ₹20 lakh threshold applies. If you earn more than ₹20 lakh per year (₹10 lakh in special category states), GST Registration is mandatory. Export of services is zero-rated, so if all your income is from foreign clients, you may register voluntarily to claim ITC and maintain compliance.

13.2 GST Registration for Amazon / Flipkart Sellers

Every seller on an e-commerce marketplace in India must be GST-registered regardless of sales volume. The marketplace itself deducts 1% TCS (Tax Collected at Source) from your payments, which is credited to your GST liability. File GSTR-3B and GSTR-1 monthly, and reconcile with GSTR-2A/2B. If you sell across states, ensure your registration covers the states where you have warehouses or fulfilment centres.

13.3 GST Registration for Restaurants

Restaurants with annual turnover under ₹1.5 crore can opt for the Composition Scheme and pay only 5% GST (no ITC). Regular restaurants must charge GST at 5% (for non-AC) or 5% (for AC restaurants — the 12% rate was removed in 2019). Restaurants attached to hotels with room tariff above ₹7,500/night attract 18% GST. In 2025-26, enforcement of restaurant GST compliance has increased significantly.

13.4 GST Registration for Real Estate / Builders

Under the GST regime (amended in 2019), under-construction residential properties attract 1% GST (affordable housing) or 5% (other residential). Commercial under-construction properties attract 12%. Completed/ready-to-move properties with occupancy certificate are exempt from GST. Builders must be registered and file returns on the value of construction services.

13.5 GST Registration for Doctors and Medical Professionals

Healthcare services provided by clinical establishments, authorized medical practitioners, and paramedics are generally exempt from GST. However, cosmetic

surgery, dental procedures not covered under insurance, and ancillary services may be taxable. If you run a medical product supply business (pharmacies, medical equipment), GST registration is likely mandatory.

Section 14: GST Registration Cancellation and Revocation (2026)

Circumstances change. A business may close, fall below threshold, or change its structure. Here is how to handle GST Registration cancellation.

14.1 Voluntary Cancellation (Surrender)

If you decide to cancel your GST Registration voluntarily (e.g., your turnover has permanently fallen below the threshold or you are closing the business), file Form GST REG-16 on the portal. Before filing, ensure that: all pending GST Returns are filed up to the cancellation date; all pending taxes, interest, and penalties are paid; and you file a final return in Form GSTR-10 (Final Return) within 3 months of cancellation.

14.2 Officer-Initiated Cancellation (Suo-Motu)

The GST Officer can cancel your registration without your consent if you have not filed returns for 6 consecutive months (3 months for Composition Taxpayers); if registration was obtained through fraud, misstatement, or suppression of facts; if you violate anti-profiteering provisions; or if your business is found to not be genuine.

14.3 Revocation of Cancelled Registration

If your registration was cancelled by the officer and you want to restore it, file Form GST REG-21 within 30 days of the cancellation order. Pay all pending dues, file all pending returns, and provide reasons for non-compliance. The officer may restore the registration after review.

Section 15: 2026 GST Updates and Changes You Should Know

The GST regime is evolving. Here are the key developments and changes in 2025-26 that impact GST Registration and compliance:

- ✔ Biometric Aadhaar Authentication rolled out in multiple states: In high-risk states, the GST Council has mandated biometric (fingerprint + iris) Aadhaar authentication at GST Seva Kendras for new registrations, to combat fake registration fraud.
- ✔ GSTN data sharing with banks and NBFCs: GST return data is now being shared (with consent) with lenders to streamline loan processing for registered businesses, making GST compliance even more financially valuable.
- ✔ E-invoicing expanded to businesses with ₹5 crore+ turnover: If your aggregate turnover exceeds ₹5 crore, you must generate invoices through the GST Invoice Registration Portal (IRP). E-invoices are auto-populated in GSTR-1.
- ✔ Two-Factor Authentication (2FA) mandatory on GST Portal: All GST Portal logins now require OTP-based 2FA, enhancing security. Ensure your registered mobile is active.
- ✔ Fake invoice crackdown intensifying: The government launched 'Operation Clean Money' in late 2024 and continues in 2026, targeting fake ITC claims and ghost registrations. Businesses must maintain proper records.
- ✔ Rate rationalisation discussions ongoing: The GST Council is expected to finalise the merger of 12% and 18% slabs in 2026. Stay updated as this will impact your invoicing and ITC calculations.

Section 16: Frequently Asked Questions (FAQs) — 2026

Q1. Is the government fee for GST Registration really zero?

Yes, absolutely. The Government of India does not charge any application fee to register for GST on the official portal (www.gst.gov.in). You may choose to pay a professional service provider like LegalDev (₹101) to help with the process, but the government itself charges nothing.

Q2. How long does GST Registration take in 2026?

With Aadhaar OTP authentication: typically 24–48 hours. Without Aadhaar authentication (officer review required): 7–10 working days. If the officer issues a query (Form GST REG-03): you get 7 days to respond, and approval follows within another few days.

Q3. Can I get multiple GSTINs for the same business?

Yes — but only if you have business operations in multiple states. You must register separately in each state. Within the same state, if you have multiple

business verticals that maintain separate accounts, you can apply for separate registration for each vertical. You cannot have two GSTINs for the same business in the same state without a valid reason.

Q4. What is the difference between GSTR-1 and GSTR-3B?

GSTR-1 is a detailed invoice-level report of all your outward supplies (sales). It tells the government every sale you made, to whom, and what HSN code/GST rate applied. GSTR-3B is a monthly self-assessed summary return where you declare your total sales, total ITC, and net tax liability, and then pay the tax. GSTR-3B is filed and payment is made first; GSTR-1 provides the detailed support.

Q5. What happens if I forget to file a GST Return?

Late filing attracts a penalty of ₹50 per day (₹25 CGST + ₹25 SGST) up to a maximum of ₹5,000. For NIL returns, it is ₹20 per day up to ₹2,000. In addition to the penalty, unpaid tax attracts 18% interest per year from the due date. Consistent non-filing can lead to GSTIN cancellation and blacklisting.

Q6. Can a housewife or homemaker register for GST?

Yes. Any individual, including a homemaker, can register for GST if they have a business activity that crosses the threshold. For example, if someone starts a home-based catering service, handcraft export business, or tutoring service with sufficient income, they should register.

Q7. Do I need GST Registration if I only sell exempted goods?

If all your supplies are 100% GST-exempt (like fresh vegetables, milk, eggs, or certain agricultural products), you do not need GST Registration even if your turnover crosses the threshold. However, if even a small portion of your supplies are taxable, you must register once you cross the relevant threshold.

Q8. What is the QRMP Scheme and should I opt for it?

QRMP (Quarterly Return Monthly Payment) is designed for taxpayers with aggregate turnover up to ₹5 crore. Under QRMP, you file GSTR-1 and GSTR-3B quarterly instead of monthly. However, you still make monthly tax payments (using a challan or IFF — Invoice Furnishing Facility). It reduces the number of returns from 24 per year to 8, significantly easing compliance burden for small businesses.

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Q9. What is the difference between Regular and Composition Scheme?

Regular taxpayers file monthly returns, can claim ITC, and can sell across states. Composition taxpayers pay a flat rate, file only quarterly/annual returns, cannot claim ITC, and cannot sell across states or to registered businesses. Composition is ideal for small retailers, restaurants, and manufacturers who sell locally and to end consumers.

Q10. I received my GSTIN but my application status still shows pending — is that normal?

Yes. Sometimes the portal updates the GSTIN status with a slight delay. Check your email — if you have received Form GST REG-06 (the Registration Certificate) by email or it is available for download on the portal under 'View/Download Certificates', your registration is complete. The status on the dashboard sometimes lags behind the actual issuance.

Section 17: Why Choose LegalDev for Your GST Registration?

With thousands of online services available, why should you trust LegalDev with your GST Registration? Here is a transparent comparison.

What Matters	LegalDev Advantage
Price	₹101 all-inclusive — lowest in the market with full CA support
Speed	GSTIN in 1–2 working days with Aadhaar authentication
Expertise	Qualified CA & CS professionals with 5+ years of GST specialisation
Document Review	Free pre-review of all documents before submission to avoid rejection
Support Channels	WhatsApp, Phone, and Email support 6 days a week
Post-Registration Help	Guidance on first return, invoicing, and ongoing compliance
Client Record	7,000+ happy clients across 20+ states
Error Guarantee	We handle any government queries (REG-03)

	at no extra cost
Transparency	No hidden charges — what you see is what you pay

Conclusion: Take the First Step Today

GST Registration is not just a legal requirement — it is an investment in your business's credibility, growth potential, and long-term sustainability. In 2026, with India's GST ecosystem becoming increasingly sophisticated and enforcement more rigorous, operating without a GSTIN is a risk no serious business owner should take.

Whether you are launching a startup, expanding an existing business, starting to sell online, or simply formalising your operations — GST Registration should be your very first compliance step. The process, with expert guidance, takes just one to two days and costs as little as ₹101 with LegalDev.

Don't wait for a penalty notice or a business deal to fall through because you lack a GSTIN. Register today, get your GSTIN within 48 hours, and start doing business the right way — legally, confidently, and at full scale across India.

Apply Now: +91-8588808388 | legaldev.in/gst-registration | ✉ info@legaldev.in

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